Management accounting research methodologies: searching for the bests

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Abstract

Management needs qualitative and comprehensive information for decision making. Managers are always searching for useful information in order to reach their firm's goals and strategies. The development in technology, globalization and focusing on costumers needs has changed the information that managers need to maintain their position in a competitive environment and take advantage of profitable opportunities. In this paper, a basic research has been conducted to study the theoretical, philosophical and historical basis of these changes with the aim of presenting appropriate methodologies for management accounting research andsuitable techniques for the organizations. The findings of the study indicate that there is no one right global technique for organizations with different structures. It seems that the development of management accounting research methodologies is more consistent with Feyerabend's point of view. According to this perspective management accounting can stop searching for a universal accepted theory and start searching for solutions suitable for its own situation

Keywords: ontology, epistemology, methodology, paradigm.

1. Introduction

The development in technology, globalization and focusing on costumers needs has changed organization strategies in developed countries. This change has gradually changed management accountant's role from providing information for controlling decisions to providing information for decision making. However, little development has been observed among companies in underdeveloped countries including Iran. One view is that under developed countries could operate successfully by accepting developed countries organizational structures progressively or all at once.Revolutionary theories argue that all organizational elements such as strategy, structure, people, systems and culture must be changedto coordinate and harmonize the organization to achieve maximum performance. But another view understands underlying changes of organizational structures, and presents appropriate organizational structures and information for the circumstances.

One important element in organization's success is information. Information can be provided for controlling or decision making purposes. Management accountants provide such information. New techniques have been introduced by management accountants for monitoring and managing in recent years. Lack of familiarity with the underlying philosophy of new techniques and methods introduced in accounting and using these techniques just because they are new has created inconsistency. Changes in business environment lead to changes in strategies, organizational structures and management accountant's techniques. Many scientific societies have been concerned with the technical issues and quantitative research methods. In practice techniques are implemented without regard to the ever changing environments of the organization. Given this, the question is what is the best methodology of research in management accounting? The purpose of this paper is to explain the development of management accounting as a science and knowledge, and to articulate the philosophy underlying its techniques to provide a better understanding of the management accounting researches and assist management accountants in using the techniques in an ever-changing environment. Betterunderstanding of these changes can contribute to the advancement of management accounting theory and practice.

This research focuses on the underlying philosophy of management accounting research. In this paper with studying the management accounting methodologies and the development of them, new management accounting research methodologies are introduced. Since methodology, epistemology and ontology are interrelated, stating management accounting research methodologies will introduce the underlying philosophy of researches.

For this purpose this paper first discusses the philosophy of science and its progress. Then, it focuses on the management accounting progress and development as well as the idea behind these global changes.

2. Research Methodology

A basic research has been conducted. This research is qualitative. The purpose of this research is to find the foundation of science and knowledge. The underlying philosophy and history of management accounting has been studied to reach this goal.

3. Literature review

3.1. Philosophical assumptions

One of the most influential works using paradigms in social science is Burrell and Morgan's (1979) *Sociological Paradigms and Organizational Analysis.* Burrell and Morgan (1979) sought to develop their classification over two axes: subjective– objective and radical change–regulation. The first axis, subjective–objective, has four further sub-scales: ontology, epistemology, human nature and methodology. These sub-scales are shown in table 1.

Table 1: The sub-scales of the subjectivism – objectivism axis

Sub-scale	Subjective	Objective
Ontology	Individual consciousness	Concrete construction
Epistemology	Interpretation	Observation
Human nature	Free will	Determinism
Methodology	Ideography (Hermeneutics)	Scientific method

3.1.1. Ontology

Ontology concerns the nature of reality, with the two extremes being that realityoccurs within an individual's own mind or that reality exists independent of human beings (Smyth, 2011). The nominalist position revolves around the assumption that the social world external to individual cognition is made up of nothing more than names, concepts and labels which are used to structure reality. The nominalist does not admit to there being any real structure to the world which concepts are used to describe. The 'names' used are regarded as artificial creations whose utility is based upon their convenience as tools for describing, making sense of and negotiating the external world. Realism, on the other hand, postulates the social world external to individual cognition is a real world made up of hard, tangible and relatively immutable structures. Whether or not we label and perceive these structures, the realists maintain, they still exist as empirical entities. We may not even be aware of the existence of certain crucial structures and therefore have no names or concepts to articulate them. For the realist the social world exists independently of the individual's appreciation of it. The individual is seen as being born into and living within a social world which is a reality of its own(Burrell & Morgan, 1979).

3.1.2. Epistemology

Epistemology concerns the nature of knowledge, with Burrell andMorgan (1979) emphasizing how knowledge is obtained through accumulation ofobservable 'facts' or the interpretation of facts through the development of priorframeworks or theories (Smyth, 2011). The epistemological debate is concerned with positivism and anti-positivism. We use positivist to characterize epistemologies which seek to explain and predict what happens in the social world by searching for regularities and causal relationships between its constituent elements. Positivist epistemology is in essence based upon the traditional approaches which dominate the natural sciences. In contrast, the epistemology of anti-positivism may take various forms but is firmly set against the utility of a search for laws or underlying regularities in the world of social affairs. For the anti-positivist, the social world is essentially relativistic and can only be understood from the point of view of the individuals who are directly involved in the activities which are studied (Burrell & Morgan, 1979).

3.1 .3.Human nature

The sub-scale of human nature deals with the question ofagency and structures, with one end emphasizing the role of human beings in determiningtheir own future, and the opposing end representing human action beingdriven by structures for example economic determinism (Smyth, 2011). That is, the determinist view regards man and his activities being completely determined by the situation or environment which is located. In contrast, at another extreme we can identify the voluntarist view that man is completely autonomous and free-willed (Burrell & Morgan, 1979).

The methodology subscale is largely a product of the stances taken in the previous three sub-scales (Smyth, 2011).

3.1.4. Methodology

Man lives in a world which most of its existence could not be perceived directly and that part that could be perceived directly by

common sense does not provide knowledge worthy of commitment and convincing knowledge. On the other hand man judges and make decisions about the reality and acts based on his knowledge. It's clear that the impacts of his attempts rely on the comprehensiveness and truth of his knowledge. So man has always been searching for a way to find more knowledge and the truth that he could take advantage of. These efforts through history havedeveloped rules and principles which are called "method". Man's attempt to find an efficient method, led to the emergence of various methods. As a result identification of these methods and the application of them based on different ontologies led to a branch of knowledge called "methodology". The common goal of these methods is always to achieve true knowledge. We call this knowledge the truth (Eftekhari, 2009).

During the twentieth century many different methodological schools stepped in the arena and they all have tried to discover the nature of science and take a step toward emancipation and enlightenment.

Methodology schools in the twentieth century are generally divided into two categories:

1) Logical- analytical – prescriptive methodology schools
2) Historical-sociological-descriptive methodology schools

which each of them is divided into several schools.

The first approach is concerned with discovering the basic rules and principles and the relationship between them in the search for discovering science. Such a discovery is based on the structure and discipline within the context of science and deductive [and inductive logical] methods. This approach seeks to explain what science should be [what science should do].

The second approach is concerned with the history and natural growth of science. This approach seeks to explain what science is [what science actually does].

As mentioned earlier, each of these schools have their own branches.One of the branches of Historical-sociological-descriptive methodology school is the sociological school of science. This school of science is concerned with the history of science and the history of scientific societies. It's concerned with the sociology of science rather than logics and analysis. Understanding science history is equal to understanding the nature of science and scientific method. In a scientific community there is always a specific perspective or approach that governs the entire community. This perspective is unchangeable and is the base of the entire scientific matters of the scientific community. This is actually the paradigm of the scientific community.

Kuhn (1970) points to a paradigm as a disciplinary matrix involving:

- Some general metaphysical assumptions about the composition of the field under consideration;
- Some general laws, principles and concepts for analyzing questions and presenting the results;
- Shared values of what forms the qualities of a scientific theory that are applied in the choice of competing theories/paradigms; and
- An exemplary result including artifact paradigms as the ideal norm to be transferable to other closely related problem areas (Nørreklit, Nørreklit & Mitchell, 2009).
- His famous book on "The Structure of Scientific Revolutions" attempts to describe the different stages scientific communities' history. Kuhn states a detached cyclic process for the transition from one paradigm to another paradigm.
- Pre-science – the stage before a scientific paradigm has been formed. There are numerous competing theories and a lack of consensus to such an extent that the research area cannot be considered a science.
- Normal science – the stage where consensus on key theoretical elements has

been reached and a paradigm can be said to exist.

- Crisis – the all-embracing paradigm established in the normal science stage comes under sustained attack, as the level of unexplained anomalies increases. Alternative theories start to emerge and gain acceptance among sections of the scientific community.
- Revolution – the crisis develops to such a level that the old normal science paradigm can no longer hold and members of the scientific community swap allegiances to an emerging alternative paradigm.
- New normal science – once the revolutionary crisis has passed and the research community has accepted the new consensual theories, a new normal science paradigm is established.
- New crisis – the revolutionary process is then repeated through the new and subsequent paradigms (Smyth, 2011)

Imre Lakatos sought to resolve the apparent conflict between Karl Popper's theory of falsificationism and Thomas Kuhn's notion of howheperceived scientific progress. Lakatos attempted this synthesis in "The methodology of scientific research programmes". (Lazarus, 2009)

Lakatos's account of scientific methodology centers on his notion of a research program. A *research program* has four components:

a. a *hard core*: "some very general hypotheses that form the basis from which the program is to develop".

b. a *protective belt*: "supplementary assumptions" that "flesh it [the hard core] out to the point where definite predictions can be made".

c. a *negative heuristic*: the requirement that the scientist not adjust the hard core in response to anomalies. Instead, she should adjust the supplementary assumptions belonging to the protective belt.

d. a *positive heuristic*: a specification of what the scientist should do to improve the research program. Example: the development by Copernican astronomers of "mathematical techniques for combining and manipulating epicycles and improved techniques for observing planetary positions". (Suravell, 2012)

Lakatos claimed that all sciences possess a dominant law or principle. That is, a fundamental aspect that i s almost the defining feature of a science.Lakat os coined the phrase *hard core* to refer to this part of the research programme. As such, the hard core cannot be culpable for any failings with the programme; it is a factualentity that is beyond questioning. "All scientific research programmes may be characterized by their *'hard core'*. The negative heuristic of the programme forbids us to direct the *modus tollens* at this 'hard core.'Obviously if the hard core of a programme is untouchable, aspectsof the discipline must be open to experimentation where prediction can be made. Lakatosreferred to the additional hypotheses supplementing the hard core as the *protective belt*, namely to underline its function of protecting the hard core from falsificationism. "…wemust use our ingenuity to articulate or even invent 'auxiliary hypotheses', which form a *protective belt* around this core, and we must redirect the *modus tollens*to these. It is this protective belt of auxiliary hypotheses which has to bear the brunt of tests and get adjustedand re-adjusted, or even completely replaced, to defend the thus-hardened core." So,supplementary theories surround the hard core which can be altered, quite drastically if necessary to strengthen the programme. Lakatos describes the hard core as the *negative heuristic*, that is, the part of a research programme which must not be scrutinized.He also uses the term

positive heuristic to describe the area of a programme which guides scientists to supplement the hard core. That is, the supporting field which is modified through observation and experimentation; to bolster, enhance and support the hard core – the so called protective belt. "..the positive heuristic

consists
of a partially articulated set of suggestions or hi nts on how to change, develop the 'refutable variants' of the research-programme, how to modify, sophisticate, the 'refutable' protective belt."(Lazarus, 2009)
A progressive research program has two properties:

1) It leads to novel predictions that are confirmed
2) Its positive heuristic is sufficiently coherent to be able to guide future research by mapping out a program.

A *degenerating* research program lacks one or both of these properties. (Suravell, 2012)

A decade before *Against Method* Feyerabend was more or less a Popperian and therefore strongly critical of Kuhn's paradigm shifts. However, he approved of Kuhn's message that science needed more irrationality. He believed that all methodologies have their limitations and the only 'rule' that survives is 'anything goes'. (Storage, 2012)

In his books Against Method Feyerabendclaims that all methodologies, even the most obvious ones, have their limits(Feyerabend, 1975).

Feyerabend objected to the superiority of science in society. According to him the high regard for science was a repressive role similar to which Christianity had been playing(Chalmers, 1999). He argues that "…Copernicanismand other essential ingredients of modern science survived only becausereason was frequently overruled in their past"(Feyerabend, 1975). Feyerabendtheory of science involved a humanitarian attitude. From this humanitarian point of view, Feyerabend supports his anarchistic view of science on the ground that it increases the freedom of scientists by removing from methodological constraints and moving towards choosing between science and other forms of freedom (Chalmers, 1999).

Feyerabend finds the consistency condition unreasonable which preserves the older theories not the better ones. He believes that uniformity would impair the critical power of science and endanger the free development of the individual.

Feyerabend was also critical of dogmatic falsificationism (Newall, 2005).No theory ever agrees with all the facts in its domain, yet it is not always the theory that is to blame. Facts are constituted by older ideologies, and aclash between facts and theories may be proof of progress.(Feyerabend, 1975)

3.2. Accounting researches

1. *Mainstream Accounting Research (MAR)* is based on a realist ontological and a positivist epistemological approach, where theory and observation are separate. MAR is based on two assumptions: first, human behavior is purposive, driven by a single superordinate goal – 'utility maximization' – and, second, there is a controllable social order where 'dysfunctionalbehavior occurs when individual or group interests override what is best for the organization in some reified sense' (Chua, 1986), which can be counteracted by effective budgeting, cost allocations and other accounting controls. MAR also sees a dichotomy between the 'means' of producing accounting information and the 'ends' it is used for. This requires the accountants to take a 'value-free' stance and to not make moral judgments about the end users' decisions and actions. The MAR category is the equivalent of Burrell and Morgan's (1979) *functionalist* paradigm.

2. *Interpretive Accounting Research* emphasizes the role of language and interpretationof the individual, so that knowledge creation is a subjective activity drawn from an emergent reality. Thus '… the aim of the interpretive scientist is to enrich people's understanding of the meanings of their actions …' (Chua, 1986). In the context of accounting research, work in this category has tended to focus on the behavioral implications of accounting, seeking to explain rather than change the status quo. This category is again matched to Burrell and Morgan's (1979) *interpretive* paradigm.

3. *Critical Accounting Research (CAR)* seeks to overcome the inherent limitations in

both previous categories. The subjective–objective dichotomy (which each of the previous categories takes one side of) is overcome by placing both elements in a dialectical relationship. 'Empirical reality is characterized by: objective, real relations which are transformed and reproduced through subjective interpretation' (Chua, 1986). In addition, each phenomenon is seen as being part of an inter-related reality (or totality) where every phenomenon mediates the others. Crucially, CAR seeks to challenge the status quo and find appropriate methods to change social relations. In comparison to Burrell and Morgan's (1979) schema, CAR does not distinguish between their humanist and structuralistparadigms. This is not to say such distinctions have not occurred in CARbut that critical accounting researchers have had a more plural approach.

4. Findings

4.1. History of management accounting and methodology

Abdel-Kader and Luther (2006) cite that the International Federation of Accountants (IFAC) identify four stages for management accounting evolution:

Stage 1: Cost determination and financial control (pre 1950)

Its focus was mainly oriented towards the determination of product cost. Production technology was relatively simple, with products going through a series of distinct processes. Labor and material costs were easily identifiable and the manufacturing processes were mainly governed by the speed of manual operations. Hence direct labor provided a natural basis for assigning overheads to individual products. The focus on product was supplemented by budgets and the financial control of production processes.

In this stage competition on the basis of either price or quality was relatively low. There was little innovation in products or production processes as existing products sold well and the production processes were well understood. The use of budgeting and cost accounting technologies was prevalent in this period. However the dissemination of cost information tended to be slight, and the use for management decision making poorly exploited.

Stage 2:Information for management planning and control (by 1965)

In the 1950s and 1960s the focus of management accounting is seen to have shifted to the provision of information for planning and control purposes. In this stage management accounting involved staff support to line management through the use of such technologies as decision analysis and responsibility accounting. Management controls were oriented towards manufacturing and internal administration rather than strategic and environmental considerations. Management accounting, as part of a management control system tended to be reactive, identifying problems and actions only when deviations from the business plan took place.

Stage 3: Reduction of resource waste in business process (by 1985)

Increased competition was accompanied and underpinned by rapid technological development which affected many aspects of the industrial sector. The use, for example, of robotics and computer-controlled processes improve quality and, in many cases, reduced costs. Also developments in computers, especially the emergence of personal computers, markedly changed the nature and amount of data which could be accessed by managers. Thus the design, maintenance and interpretation of information systems became of considerable importance in effective management.

The challenge of meeting global competition was addressed by introducing new management and production techniques, and at the same time controlling costs, often through reduction of waste in resources used in business processes. In this environment there is a need for management information and decision making, to be diffused throughout the organization. The challenge for management accountants, as the primary providers of this information, is to ensure through the use of process analysis and cost management technologies that appropriate information is

available to support managers and employees at all levels.

Stage 4: Creation of value through effective resource use (by 1995)

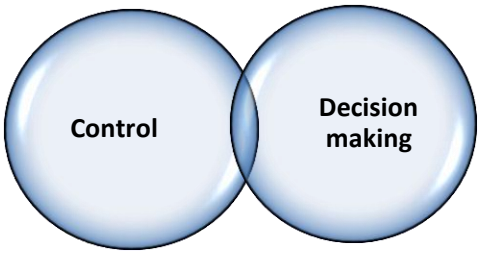
In this stage industry continued to face considerable uncertainty and unprecedented advances in manufacturing and information-processing technologies. The focus of management accountants shifted to the generation of value creation of value through the effective use of resources. This was to be achieved through the useof technologies which examine the drivers of costumer value, shareholder value, and organizational innovation.

Some of the management accounting techniques that were developed in the first stage for cost estimation were Last In First Out(LIFO) and First In First Out (FIFO). During stage twomanagement accounting techniques such as marginal costing and responsibility accounting were introduced. Some of the techniques popularly practiced by companies at stage three include Just in Time (JIT) and Activity-Based Costing (ABC). Among the popular techniques introduced during stage four were Total Quality Management (TQM), Activity-Based Management (ABM), Benchmarking and Reengineering (Sulaiman, Omar, Abdul-Rahman, 2005). Even though the management accounting evolution can thus be distinguished into four stages, it is important to note that the techniques used in previous phases continued to be used in subsequent stages. This is consistent with a view that traditional and advanced management accounting practices tend to complement each other (Chenhall & Langfield-Smith, 1998).

In the first two stages the focus was on preparing information for the controlling purpose. The first stage was financial control and financial accounts were used to do so. In the second stage which is called traditional management accounting we are attempting to provide information for managements accounting and control purpose. In this view techniques and theories are acceptable which assume that the social world external to the individuals cognition is real and hard, it's based on positivist and has a mechanistic view about humans nature. In this stage we used the scientific method.In the third stage the focus is on the costumers and eliminating waste in the value chain in a dynamic world. In this situation management needs information for decision making. Creating value for the company's customers will lead to increased value for the company's shareholders. New theories are introduced. In them human is free-willed and the social world external to the individuals cognition is made up of names, concepts and labels which are used to shape the reality. With finding causality, techniques in this stage attempt to provide useful information for decision making. In this view the methodology is ideography and the technique is qualitative. In the fourth stage the focus is on creating value through effective resource use. In this stage both ideographic and scientific methodologies are used in shaping the theories and the techniques have both the financial and non-financial components.

4.2. Management accounting paradigms and research methodologies

With studying the history of management accounting one understands that technology development, globalization and the increase in competition has introduced a new paradigm in management accounting which is providing information for decision making.



Decision Making:
Post-mechanistic
Globalization
Prospective
Digital era
Team management/ horizontal
Costumer-oriented/pull
Control

Mechanistic
Retrospective
Mechanization era
Top to bottom management /vertical
Based on forecast/push

Traditional management accounting paradigmStrategic management accounting paradigm

Traditional approaches is based on mass production and bureaucratic organizational thinking, top-down management, product costing, profit planning through budgeting, budgeting and management control through the use of economic models for decision making. However, an ever-changing environmentand gaining a better understanding of the costumers needs has generated a new view based on costumer-orientation, flexible manufacturing system, strategic management accounting, strategic cost management and corporate governance.(Rahnamay roodposhti, 2008)

A traditional definition of management accounting given by the institute of management accountants is "The process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of financial information used by management to plan, evaluate, and control an organization and to assure appropriate use of and accountability for its resources." (Institute of management accountants, 2008)

But Bell et al (2004) in their strategic view define it as "Management accounting is a system of measuring and providing operational and financial information that guides managerial action, motivates behaviors, and supports and creates the cultural values necessary to achieve an organization's strategic objectives."

Thus, management accounting has two roles:

1) provide the necessary information for decision making (strategic planning, cost reduction, financial management)
2) provide the information necessary to monitor and control (internal reporting and performance evaluation)

Since the information needed to monitor and control are historical, brief andwith little details. In contrast, information needed for decision making is forward- looking timely and with more details. Thus, providing information for monitoring and controlling reduces the possibility of providing essential information for decision making and vice versa. Being aware of the organizational structure the management accountant should make a tradeoff between providing information for the purpose of decision making or control. Knowing this the management accountant could identify the appropriate technique for its organization.

The organizational structure is based on a three legged stool:

1) The system for partitioning decision rights among individuals in an organization.
2) The performance measurement and evaluation system
3) The reward and punishment system (Jensen & Meckling, 1998)

According to these three aspects of the organization, management accountant should introduce appropriate techniques. Technology development, market and economic circumstances will affect the organizations strategies. In turn Strategies will form the appropriate organizational structure. Appropriate techniques for increasing corporates value and reaching its goals should be introduced by the management accountant.

Different firms face different investment opportunities and environmental conditions. Different circumstances require different organizational structures. Therefore, management accountant cannot introduce a single technique for different firms. New techniques do not increase the firms' value just because they are new. For each firms' environmental conditions, strategy and organizational structure appropriate technique should be introduced. (Zimmerman, 2014)

Therefore, in a chaotic environment we could not find just one appropriate methodology for management accounting researches. Mainstream accounting research with a realistic ontology, positivist epistemology and scientific methodology enables us to provide controlling information in a traditional paradigm and for cost accounting purposes. Interpretive accounting research with

an anti-positive epistemology, considering knowledge creation as a subjective activity and ideography enables us to provide information in a strategic paradigm and for behavioral management accounting purposes.Critical Accounting Research with its dialectical view and plural approach accepts both methodologies. Considering the role of social values, ethics, and critical and creative thinking, these researches affect the information system. It seems employing both of these methodologies together would result in growth, progress and sustainable development in accordance with the accepted values of the organizations.

5. Conclusions

Various branches of science have always been seeking to discover the nature of science. Theywant to know whether human being has free will in his actions or he is determinedto do so. Could there be a general rule for the order in the world or are we living in a chaotic universe which individuals' mind shape. Social sciences are not excluded from these researches.

Postmodernism encourages interdisciplinary discourse and interdisciplinary research. It argues that the conversation must keep going both within traditions and across traditions. Management accounting as a social science is based on accounting, organizational, behavioral and decision making concepts. Throughout history theorists have described various ways about how science progresses. "Kuhn" as a modernist describes science progress with paradigms which each of them has their own metaphysical assumptions. "Kuhn" describes progress in science through evolution in one paradigm and revolution from one paradigm to the other. In this view the stage which there is lack of consensus on theories is the pre-science or crisis stage.

Reviewing the history of management accounting as a pragmatic discipline, we could study the progress of field considering its metaphysical assumptions. At first controller had the role of controlling costs and reporting them for the stewardship purpose. In this time the controller had to report the facts. That is, there was a fact external to the individual cognition in the social world that could be captured and controlled by management accounting techniques. At this time management accountants were realists who believed that were searching for the best technique. These studies were consistent with the mainstream accounting researches. With environmental changes and in turn changes in organizational strategies and organizational structures, the techniques used by management accountants changed. The controller did not just play the controlling role. At this stage management accountant had to provide appropriate information for decision making. For this,Ideographic methodology was used to generate knowledge. In a highly dynamic environment both scientific and ideographic methodology is used for providing decision making and controlling information. In a strategic view management has to provide information that guides managerial action, motivates behaviors, and supports and creates the cultural values. In such a situation the management accountant with knowledge of the environmental, behavioral, economic aspects and the organization strategies will provide your organization with the appropriate information and would use appropriate techniques to provide such information. Therefore we could not find a universal best technique and methodology for organizations with different structures. That is, management accountants should value interpretive and critical research in their discipline. A management accountant provides retrospective information for controlling decisions and prospective and forward looking information for planning decisions. Introducing one technique to meet these information needs requires a trade-off between them and losing some information. As mentioned earlier each organizational structure needs an appropriate management accounting technique that suits it. In such circumstances, quantitative research alone will not meet the needs of the organization. Searching for techniques that is suitable for the organization can reveal the need for qualitative research in management

accounting. Considering subjectivity, behavioral aspects and voluntarism for human nature qualitative research could provide the possibility for better management accounting research in the world. Developing countries that have different environmental conditions, social values, cultural values, as well as economicand political systems than developed countries should consider the results of these types of research in introducing new techniques to their organization. By now it's clear that research in management accounting as a social science, considers that human activities are influenced by environmental factors as well as voluntary factors and choosing an intermediate standpoint for methodology is appropriate. In fact, there is anarchy in management accounting methodology.

It seems that the progress in management accounting research is consistent with "Feyerabend's" point of view. "Kuhn" as a modernist searches for an M-theory. This view puts management accounting in a pre-science or crisis phase. "Lakatos" shows more flexibility towards the postmodern perspective but he also introduces degenerating and progressive research programmes.Feyerabend demonstrates that differing theories are sometimes incommensurable and their existence demonstrates the existence of a subjective element inscientific research. This view which has affinity with the Foucauldian perspective, gives us the possibility to research in different paradigms and none of the proposed theories carries more weight than the other. Therefore, management accounting should abandon its quest for finding a universally accepted theory,and considering the economic, social and environmental impact with regard to the conditions and contingency affectsit should always search for the best solutions.

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